

said electrically conductive spacer comprises a plurality of said spacers;

a buffer layer interposed between one of said ferromagnetic layers and said substrate;

wherein said buffer layer is an element selected from a group consisting of Ta, Cr, Fe, Pt, Pd, Ir and Au.

REMARKS

As amended, Claims 7, 10, 12, 14, 15, 20, 24, 38, 39, 47, 48, 50, 56, 63, 64, 66, 79, 82, and 96-98 are now in the case. The remaining claims which have been allowed in the parent application and in the prior divisional application have been canceled from this second divisional application. A favorable action on the claims now in this case is respectfully requested.

An application transmittal form and the filing fee of \$1140 for this second divisional CPA case are also enclosed.

By separate correspondence, the issue fee will be paid for the allowed claims of the first filed divisional CPA application.

Respectfully submitted,

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